

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

IN RE:

Case No. 16-44445

STEVEN G. SHARKEY
and SANDRA E. SHARKEY,

Chapter 13

Judge Thomas J. Tucker

Debtors.

**OPINION REGARDING THE AMOUNT OF FEES AND EXPENSES TO BE
AWARDED IN GRANTING THE MOTION TO ALLOW ADMINISTRATIVE
EXPENSE FILED BY STEVENSON & BULLOCK, PLC**

I. Introduction

This case came before the Court for a hearing on April 6, 2017, on the motion filed by creditor Stevenson & Bullock, PLC, entitled “Motion to Allow Administrative Expense Pursuant to 11 U.S.C. §503(b)” (Docket # 166, the “Motion”). Confirming action taken during the hearing, and for the reasons stated by the Court on the record during the hearing, the Court entered an Order on April 6, 2017 (Docket # 194, the “April 6 Order”).

The April 6 Order granted the Motion in part, and otherwise took the Motion under advisement. The Order stated:

IT IS ORDERED that:

1. The Motion (Docket # 166) is granted to the extent of the following relief, and otherwise is taken under advisement.
2. Stevenson & Bullock, PLC (the “Creditor”) will be allowed an administrative expense in the amount of the reasonable attorney fees and expenses incurred by the Creditor, after the conversion of this case to Chapter 13, in successfully objecting to the Debtor Steven Sharkey’s claimed exemptions in the scheduled assets described as “The Hartford Annuity” and the “Nationwide Annuity.”

3. The *dollar amount* of such administrative expense to be allowed remains to be determined by the Court, in a ruling that the Court intends to make on or before April 20, 2017, as described below. To the extent of that remaining issue, the Motion is taken under advisement.

4. The Court will hold a further hearing on the Motion, on **April 20, 2017 at 2:00 p.m.** The purpose of that hearing is for the Court to give a bench opinion announcing and explaining the Court's ruling on the remaining issue.

(Bold emphasis in original) (footnotes omitted).

In an order filed April 19, 2017 (Docket # 202), the Court cancelled the April 20, 2017 bench opinion hearing, stating that the Court had decided to issue its ruling on the remaining issue in writing. This opinion, and the accompanying order that will be entered based on this opinion, is the Court's written ruling on the remaining issue.

II. Discussion

A. The remaining issue

As framed by paragraph 2 of the April 6 Order, quoted above, the administrative expense to be awarded to Stevenson & Bullock, PLC (the "Creditor"), is "in the amount of the reasonable attorney fees and expenses incurred by the Creditor, after the conversion of this case to Chapter 13, in successfully objecting to the Debtor Steven Sharkey's claimed exemptions in the scheduled assets described as 'The Hartford Annuity' and the 'Nationwide Annuity.'" The remaining issue is what is that amount?

B. Creditor's fee and expense itemization

In the Motion, the Creditor seeks attorney fees totaling \$32,085.00 plus expenses of \$609.76, for a total of \$32,694.76. The Debtors, who are the only parties who objected to the

Motion, did not actually object to the *reasonableness of the amount* of fees and expenses sought by the Motion, either in their written response (Docket # 167)¹ or during the April 6, 2017 hearing. Rather, Debtors argued only that the Court could not and should not allow the Creditor *any* administrative expense, in *any* amount. (The Court rejected that argument, for the reasons stated on the record during the April 6, 2017 hearing.) Nonetheless, the Court should and will conduct its own independent review of the reasonableness of the amount requested by the Creditor.

The support for the Creditor's claimed amount of fees and expenses is the fee and expense itemization that is attached as Exhibit 6-2 to the Motion (at Docket # 166) (the "Itemization"). The Court has carefully reviewed the Itemization, and the Court finds and concludes that numerous attorney time entries in the Itemization should be disallowed for purposes of calculating the reasonable fee amount.

To show what these disallowed time entries are, and to help show why they are disallowed, the Court attaches to this opinion a copy of the Itemization, with handwritten notations placed on the Itemization by the Court. With these notations the Court shows which time entries are disallowed, by crossing them out. And these notations show why each entry is disallowed. In addition, the Court has crossed out all time entries designated in the "Total" column of the Itemization as "No Charge" or "Do Not Bill." These time entries are not included in the total of fees sought by the Creditor, and the Court has crossed them out to make clear that

¹ In addition to the Debtors' response to the Motion filed at Docket # 167, the Debtors also filed a brief opposing the Motion, at Docket # 177. The Court entered an order striking that brief, however, as untimely (Docket # 179). But the Court notes that in that stricken brief, the Debtors did not make any objections to the reasonableness of the amount of the administrative expense sought by the Creditor.

the Court does not include them in its total of fees either.

The Court's reasons for disallowance of specific attorney time entries fall into two categories. The first category is time entries for the work done by attorney "MAS" (Michael A. Stevenson). Attorney "SNG" (Sonia N. Goll) did the vast majority of the work for the Creditor in seeking to obtain disallowance of the Debtor Steven Sharkey's claimed exemptions in the annuities at issue, and Ms. Goll made the oral arguments for the Creditor at all the hearings held. As the Itemization shows, Ms. Goll had various conferences with Mr. Stevenson, and both Ms. Goll and Mr. Stevenson billed for many of those conferences with each other. And Mr. Stevenson did, and billed for, other work, such as reviewing drafts of items to be filed by the Creditor that Ms. Goll had prepared. The Court finds that it is unreasonable to allow fees in this case for all of this work by both Ms. Goll and Mr. Stevenson. *Cf.* 11 U.S.C. § 330(a)(4)(A)(i) ("the court shall not allow compensation for . . . unnecessary duplication of services").

The Court does not question the quality of Mr. Stevenson's work and the assistance he gave to Ms. Goll in this case, but the Court does find that billing for the work of both Ms. Goll and Mr. Stevenson combined is excessive and unreasonable. This is so because Ms. Goll alone reasonably could have done all the work on this matter, and had she done so she could have and would have obtained the same ultimate favorable result for the Creditor on the exemption issues. So the Court disallows all of Mr. Stevenson's time entries. These are identified by the handwritten notation "2X" on the attached Itemization, and these disallowed time entries total 14.2 hours of Mr. Stevenson's time, equating to \$5,325.00 of the fees in the Itemization.

The second category of reason for the Court disallowing some of the time entries in the Itemization is that several of the entries are for work that was not directly related to the

exemption issues. These are designated by the notation “NR” (not relevant) on the attached Itemization. Under the April 6 Order, the fees to be awarded as an administrative expense are limited to the reasonable fees incurred by the Creditor “after the conversion of this case to Chapter 13, in successfully objecting to the Debtor Steven Sharkey’s claimed exemptions” in the Hartford and Nationwide annuities. Several of the time entries are for work involving other issues, including (1) work to obtain allowance of a Chapter 7 administrative expense for work done by the Creditor as counsel for the Chapter 7 Trustee before conversion of this case to Chapter 13, and related issues (these are designated with the notation “NR-AE7” on the attached Itemization); (2) work in objecting to confirmation of the Debtors’ filed Chapter 13 plans, or work otherwise relating to plan confirmation or case administration matters other than the exemption issues; (3) work done solely on the Creditor’s unsuccessful effort to obtain sanctions against Debtors’ counsel under 28 U.S.C. § 1927; and (4) work done to prepare and prosecute the present Motion (Docket # 166).

These categories of work are being disallowed because none of them were sufficiently related to, and contributed directly enough to, the Creditor’s success in objecting to the Debtor Steven Sharkey’s claimed exemptions in the annuities. These disallowed time entries of Ms. Goll total 13.6 hours of her time, equating to \$4,080.00 of the fees in the Itemization.

The disallowed time entries translate to a total of \$9,405.00 in fees. After deducting this amount from the fees in the Itemization, the reduced total of fees is \$22,680.00 (\$32,085.00 - \$9,405.00 = \$22,680.00). The Court finds and concludes that \$22,680.00 is the “amount of the reasonable attorney fees and expenses incurred by the Creditor, after the conversion of this case to Chapter 13, in successfully objecting to the Debtor Steven Sharkey’s claimed exemptions,”

within the meaning of the April 6 Order.²

With respect to the expenses in the Itemization, the Court finds them to be reasonable and appropriate to include in the allowed administrative expense, with no deductions. These expenses total \$609.76.

Thus, the Court finds that the appropriate amount of the administrative expense to be awarded to the Creditor is \$22,680.00 in attorney fees plus \$609.76 in expenses, for a total amount of \$23,289.76.

C. Proportionality

Furthermore, the Court finds that this amount is not disproportional to the benefit that the Creditor produced for the bankruptcy estate and the other creditors, by the Creditor's success in obtaining disallowance of the claimed exemptions in Debtor Steven Sharkey's annuities. *Cf. In re Allied Computer Repair, Inc.*, 202 B.R. 877, 887 (Bankr. W.D. Ky. 1996) (citations omitted) ("[T]he overwhelming majority of Courts have recognized that a 'reasonable' attorney fee for purposes of [11 U.S.C.] § 330 is one that is 'commensurate with the potential or actual value obtained.' Thus, the Bankruptcy Court has the authority to reduce the requested attorney fees when disproportionate to the benefit produced thereby.")

Rather, the administrative expense amount the Court is allowing is reasonable in light of the benefit the Creditor's efforts obtained for the other creditors in the case. This Court so finds, based on the following undisputed facts. First, the exemptions that Debtor Steven Sharkey

² This fee amount is based on an hourly rate of \$300.00 per hour for the work of Ms. Goll. At least in the absence of an objection by anyone to this hourly rate, the Court finds this rate to be a reasonable rate for the work Ms. Goll did on the exemption issues in this case. And the Debtors have not argued that Ms. Goll's hourly rate is unreasonably high.

claimed were for the entire value of his two annuities, which the Debtors' Schedules B and C stated had a total value of \$96,675.00. (*See* the Court's opinion filed February 16, 2017 (Docket # 164) at 5). The Creditor obtained the complete disallowance of the exemptions, and thereby brought a total value of \$96,675.00 into the bankruptcy estate, for the benefit of all the creditors.

Second, as a result of the Creditor's obtaining the disallowance of these exemptions, all creditors will have to be paid a 100% dividend on their allowed claims. This is so regardless of whether the Debtors manage to confirm a plan in this Chapter 13 case, or failing that, the case converts back to Chapter 7. At the moment, the allowed unsecured claims in this bankruptcy case, other than the administrative claims and the claim of a vehicle-lease creditor whose lease the Debtors are proposing to assume and pay directly, total \$15,763.23. This number is based on the claims and amended claims filed to date, as they appear in the claims register, and the Debtors' most recent proposed Chapter 13 plan (Docket # 172 at p. 6 (Class Nine 100% dividend proposed) plus p. 9 (Worksheet at item 8)).

The deadline for filing proofs of claim in this case was October 31, 2016. (*See* Notice (Docket # 55) at 2). At least until that claim-filing deadline passed, the record in this case indicated that the allowed unsecured claims might total at least as high as \$63,074.40. This is the total amount of such claims that the Debtors listed in their Schedule E/F, which was filed on March 25, 2017 (Docket # 1) and never amended. As it turned out, not all of the eight non-priority unsecured creditors that Debtors listed in their Schedule E/F filed a proof of claim before the October 31, 2016 deadline. But the Creditor's counsel could not have known that would occur until after October 31, 2016, and by that time much of the work by the Creditor in objecting to the claimed exemptions in Steven Sharkey's annuities had already been done. *Cf.* 11 U.S.C.

§ 330(a)(3)(C) (factors relevant to reasonable amount of fees include “whether the services were . . . beneficial at the time at which the service was rendered”). And if this case ultimately converts back to Chapter 7 (a distinct possibility), it is still possible that the unsecured creditors listed in Debtors’ Schedule E/F who have not timely filed proofs of claim could file tardy claims, and have those claims paid in full, under 11 U.S.C. § 726(a)(3). That would significantly increase the total amount by which the other creditors will have benefitted by the Creditor’s work in obtaining disallowance of the exemptions.

Under these circumstances, the amount of the administrative claim the Court is allowing is not excessive; rather, it is reasonable in amount.

III. Conclusion

For the reasons stated in this opinion, the Court will enter an order setting the amount of the administrative expense to be granted to Stevenson & Bullock, PLC at \$23,289.76, and allowing a Chapter 13 administrative expense in that amount.³

Signed on April 21, 2017

/s/ Thomas J. Tucker
Thomas J. Tucker
United States Bankruptcy Judge

³ This will be in addition to the Chapter 7 administrative expense previously allowed to Stevenson & Bullock, PLC by the Order filed on August 25, 2016 (Docket # 89), in the amount of \$6,480.34.

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Selection Criteria

Client Selection Include: MAS.Sharkey, Steven & Sandra
Slip.Transaction Date 7/11/2016 - 2/20/2017

Nickname MAS.Sharkey, Steven & Sandra | 3637
Full Name Michael A. Stevenson, Chapter 7 Trustee
Address
Phone 1 Phone 2
Phone 3 Phone 4
In Ref To Steven G. Sharkey and Sandra E. Sharkey
Case No. 16-44445
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill
Last charge 2/20/2017
Last payment Amount \$0.00

Date	Timekeeper	Rate	Hours	Amount	Total
ID	Activity	Markup %	DNB Time	DNB Amt	
7/11/2016	SNG	300.00	4.50	1,350.00	Billable
298800	Review				
	Review last amended schedules B and C; research case law (incomplete) and begin drafting objection to exemptions and brief in support (incomplete)				
7/12/2016	SNG	300.00	0.50	150.00	Billable
299099	Research				
	Continue researching case law regarding objection to exemptions, drafting/editing of objection to exemptions and brief in support of objections; forward to Trustee for review				
7/14/2016	MAS	375.00	0.70	262.50	Billable
298811	Review				
	Reviewed and revised objection to debtor's claim of exemptions in debtor's converted Chapter 13 case				
7/18/2016	SNG	300.00	0.10	30.00	Billable
299492	Telephone Call				
	Telephone call from Nathalie Brown at Nationwide regarding drafting statement regarding non-qualified acct				
7/18/2016	SNG	300.00	0.20	60.00	Billable
299490	Rec/Rev				
	Receipt and review of fax from Nathalie Brown at Nationwide regarding annuity contract; Telephone call to Nathalie left message regarding additional information needed regarding non-qualified acct				
7/21/2016	SNG	300.00	0.10	30.00	Billable
298954	Rec/Rev				
	Receipt and review of fax from Nationwide regarding non-erisa qualified account description				

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total Billable
7/21/2016 298956	SNG Manage data Conference with Michael A. Stevenson regarding latest Nationwide fax/intro and strategy regarding same	300.00	0.30	90.00	Billable
7/21/2016 298946	SNG Rec/Rev Receipt and review of hard copy correspondence from Nationwide regarding original fax	300.00	0.10 0.10	30.00 30.00	No Charge
7/22/2016 299515	SNG Rec/Rev Receipt and review of "brief" in support of objection (second copy of objection)	300.00	0.10	30.00	Billable NR-AE7
7/22/2016 299517	SNG Telephone Call Telephone call to Cathy at The Hartford spoke instead with Ryan regarding status of letter regarding non-qualified annuity, to look into and call back	300.00	0.30	90.00	Billable
7/22/2016 299514	SNG Rec/Rev Receipt and review of objection to fee application filed by David Lewiston (note that objection refers to brief but none filed), compare with fee app; Conference with Michael A. Stevenson regarding objections	300.00	0.40 0.40	120.00 120.00	Do Not Bill
7/25/2016 299254	SNG Rec/Rev Receipt and review of Notice of Hearing for objection to exemption	300.00	0.10	30.00	Billable
7/25/2016 299250	SNG Other activity Edit and complete brief in support of objection to exemption; prepare exhibits; prepare links and hyperlinks; prepare for filing	300.00	1.30	390.00	Billable
7/25/2016 299251	SNG Other activity Open Chapter 13 file and organize documents; review Chapter 13 plan, amend schedule I and J; prepare notes; draft objection to confirmation; review and edit same and prepare for filing	300.00	0.80	240.00	Billable NR
7/25/2016 299241	SNG Rec/Rev Receipt and review of Notice of Hearing for fee application; calendar same	300.00	0.10 0.10	30.00 30.00	Do Not Bill
7/26/2016 299523	SNG Telephone Call Telephone call from Nancy at The Hartford regarding request for information; Receipt and review of fax from Nancy regarding annuity information; Telephone call to Vicky regarding missing information from fax, will forward and have reissued	300.00	0.30	90.00	Billable

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
7/26/2016 299528	SNG Conference Conference with Michael A. Stevenson regarding objection to fee app and strategy regarding same	300.00	0.10 0.10	30.00 30.00	Do Not Bill
7/26/2016 299635	MAS Review Review of brief filed by debtor's counsel objecting to attorney's fees; formulate strategy	375.00	0.50 0.50	187.50 187.50	Do Not Bill
7/27/2016 299478	SNG Rec/Rev Receipt and review of fax correspondence from The Hartford regarding non-compliant annuity ; prepare correspondence to filing as supplemental exhibit to objection to exemptions	300.00	0.20	60.00	Billable
7/27/2016 299477	SNG Rec/Rev Receipt and review of email from Leanne Cachia at Trustee's office regarding need for Proof of Claim if fee application approved	300.00	0.10	30.00	Billable NR-AE7
8/15/2016 301043	SNG Conference Conference with Rachel Schultz regarding instructions for Certificate of No Response language; review and execute Certificate of No Response	300.00	0.20	60.00	Billable
8/15/2016 301050	SNG Rec/Rev Receipt and review of order granting objection to exemptions; Conference with Michael A. Stevenson regarding same, hearing previously scheduled by judge; Telephone call to Mary Vosniac left message regarding order and possible corrected order needed	300.00	0.30	90.00	Billable
8/15/2016 301278	MAS Review Review of true copy of order granting objection to exemptions; reviewed debtor's objection to application for attorneys fees	375.00	0.30	112.50	Billable 2X
8/16/2016 301123	SNG Rec/Rev Receipt and review of e-mail from Adam Wiener requesting stipulation to set aside order on exemptions; Conference with Michael A. Stevenson regarding same; e-mail to Adam declining to stipulation	300.00	0.20	60.00	Billable
8/16/2016 301284	MAS Analyze Analyze debtor's brief in response to application for compensation	375.00	0.50 0.50	187.50 187.50	Do Not Bill
8/25/2016 301556	SNG Meet Meeting with Adam Wiener prior to status conference; attend status conference (includes 1 hour travel time divided by two cases)	300.00	0.80	240.00	Billable NR-AE7

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MAS, Sharkey, Steven & Sandra: Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total Billable
8/25/2016	SNG 301559 Rec/Rev Receipt and review of motion to set aside order on objection to exemptions (incomplete review as to brief)	300.00	0.40	120.00	Billable
8/25/2016	SNG 301565 Conference Conference with Michael A. Stevenson regarding fee app hearing; edit order per hearing and prepare for submission	300.00	0.10 0.10	30.00 30.00	Do Not Bill
8/25/2016	MAS 301752 Attendance Attendance at hearing on objection to application for compensation for Stevenson & Bullock as counsel for Trustee	375.00	1.00 1.00	375.00 375.00	Do Not Bill
8/26/2016	MAS 301759 Review Review of email from Trustee's staff attorney regarding need to file Proof of Claim for administrative expense in order to get paid	375.00	0.10 0.10	37.50 37.50	Billable <i>2X and NR-AE7</i>
8/26/2016	SNG 301596 Rec/Rev Receipt and review of email forwarded by Kimberly Bedigian from Leanne Cachia at Trustee's office regarding request for second fee application to be paid as administrative fees; review order; email to Leanne, Kimberly Shorter-Seibert, and Marilyn Somers-Kantzer regarding same and no additional fee application needed	300.00	0.20 0.20	60.00 60.00	Billable <i>NR-AE7</i>
8/26/2016	SNG 301598 Draft Draft of Proof of Claim for administrative claim; prepare attachment	300.00	0.20 0.20	60.00 60.00	Billable <i>NR-AE7</i>
8/26/2016	SNG 301597 E-mail emails from (4) and to (4) Marilyn Somers-Kantzer regarding administration claim	300.00	0.20 0.20	60.00 60.00	Billable <i>NR-AE7</i>
8/26/2016	SNG 301595 Rec/Rev Receipt and review of fee order	300.00	0.10 0.10	30.00 30.00	Do Not Bill
8/27/2016	MAS 301774 Review Reviewed motion to set aside order sustaining the objections to the debtor's claim of exemptions	375.00	0.20 0.20	75.00 75.00	Billable <i>2X</i>
8/30/2016	SNG 301987 Rec/Rev Receipt and review of Confirmation Hearing statement	300.00	0.10 0.10	30.00 30.00	Billable <i>NR</i>
9/6/2016	SNG 302546 Review Review motion to set aside, brief in support, notes, docket report; draft response to motion to set aside; begin drafting brief in support regarding facts (incomplete); forward to Michael A. Stevenson for initial review regarding response and facts for brief	300.00	5.00	1,500.00	Billable

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total	
9/7/2016 302563	SNG Review Continue case law review and drafting brief in support of response to motion to set aside order; forward to Michael A. Stevenson for review	300.00	5.10	1,530.00	Billable	
9/7/2016 302938	MAS Revise Revised response to motion for relief from order	375.00	0.50	187.50	Billable	2X
9/7/2016 302946	MAS Revise Revised response for motion for relief from order	375.00	1.50	562.50	Billable	2X
9/8/2016 302571	SNG Review Review notes from Michael A. Stevenson regarding response to motion/brief; Conference with Michael A. Stevenson regarding same, strategy, remaining review needed; continue drafting brief	300.00	0.60	180.00	Billable	
9/8/2016 302947	MAS Revise Revised second draft of Response to Motion to Set Aside Order; formulate strategy for approaching the hearing	375.00	0.50	187.50	Billable	2X
9/9/2016 302589	SNG Draft Continue drafting and editing response and brief in support of response; Conference with Michael A. Stevenson regarding same; finalize response and brief with exhibits	300.00	2.00	600.00	Billable	
9/15/2016 303845	MAS Review Reviewed file; instructions to Rachel Schultz	375.00	0.20	75.00	Billable	2X
9/15/2016 303391	SNG Rec/Rev Receipt and review of amended schedule J, compare with 7/5 amended J	300.00	0.10	30.00	Billable	NR
9/15/2016 303394	SNG Rec/Rev Receipt and review of e-mail from Adam Wiener regarding request for adjourning of confirmation; Telephone call to Jamie in Judge's courtroom regarding status of motion to set aside and hearing regarding same; e-mail to Adam regarding same, Confirmation Hearing	300.00	0.20	60.00	Billable	NR
9/22/2016 302873	SNG Other activity Calendar hearing on motion to set aside; calendar hearing on adjourned confirmation hearing	300.00	0.10	30.00	Billable	

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total	
9/22/2016 302880	SNG Rec/Rev Receipt and review of text order adjourning confirmation	300.00	0.10	30.00	Billable	NR
9/22/2016 302884	SNG Rec/Rev Receipt and review of stipulation to adjourn confirmation hearing	300.00	0.10	30.00	Billable	NR
9/22/2016 302872	SNG Meet Meeting with Adam Weiner and Leanne Cachia prior to status conference regarding hearing notice just entered by Court for motion to Set Aside and Possible Adjourn dates; review hearing notice; attend status conference, adjourned confirmation hearing; review and execute stipulation and order (includes 1 hour Travel to and from time sole case)	300.00	1.60	480.00	Billable	
10/4/2016 304192	SNG Rec/Rev Receipt and review of affidavit of Adam Wiener; Conference with Michael A. Stevenson regarding same	300.00	0.20	60.00	Billable	
10/5/2016 304461	MAS Formulate Formulate strategy with respect to Motion for Reconsideration in light of the Debtor's counsel's affidavit	375.00	0.30	112.50	Billable	2X
10/6/2016 304475	SNG Attendance Attend hearing on motion for reconsideration/rehearing (includes travel time)	300.00	3.00	900.00	Billable	
10/11/2016 304826	SNG Rec/Rev Receipt and review of order adjourning Confirmation Hearing	300.00	0.10	30.00	Billable	NR
10/18/2016 304960	SNG Rec/Rev Receipt and review of affidavit of meritorious defense with additional exhibits and brief supporting motion for reconsideration; e-mail to Adam Weiner regarding request for withdrawal of same	300.00	0.20	60.00	Billable	
10/19/2016 305513	SNG Rec/Rev Receipt and review of e-mail from Adam Wiener regarding request for withdrawal of supplemental pleading; Conference with Michael A. Stevenson regarding same; review FRBP 7015 and FRCP 15; e-mail to Adam Wiener regarding same and renewed request for withdrawal	300.00	0.30	90.00	Billable	
10/19/2016 305497	SNG Rec/Rev Receipt and review of notice of change of address	300.00	0.10	30.00	Billable	NR

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
10/20/2016 305524	SNG E-mail E-mail from and to Adam Wiener regarding request to withdraw	300.00	0.10	30.00	Billable
10/20/2016 305528	SNG E-mail E-mails from and to Adam Wiener regarding post hearing filing; Conference with Michael A. Stevenson regarding same	300.00	0.40	120.00	Billable
10/20/2016 305800	MAS Review Review of Affidavit of debtor's counsel regarding excusable neglect; reviewed court rules; formulate strategy	375.00	0.70	262.50	Billable 2X
10/21/2016 305693	MAS Review Review of correspondence from Adam Weiner in response to our request that he withdraw his Affidavit in Support of his motion for reconsideration of the court's denial of the debtors' claim of exemption in their retirement plan; formulate strategy; instructions to S. Goll	375.00	0.50	187.50	Billable 2X
10/24/2016 305134	SNG Rec/Rev Receipt and review of order regarding motion for relief from order sustaining objection to exemptions; calendar hearing	300.00	0.30	90.00	Billable
10/24/2016 305698	MAS Review Reviewed opinion and order of the court regarding S & B's objection to the Debtor's Claim of Exemption	375.00	0.50	187.50	Billable 2X
11/2/2016 306515	SNG Conference Conference with Michael A. Stevenson regarding strategy for hearing	300.00	0.30	90.00	Billable
11/3/2016 306524	SNG Review Review file, objections, affidavit of meritorious defenses, code sections; prepare arguments for hearing	300.00	1.00	300.00	Billable
11/3/2016 306525	SNG Attendance Attendance at hearing on objections to exemptions (1 hr travel time)	300.00	2.70	810.00	Billable
11/4/2016 306672	SNG Rec/Rev Receipt and review of order sustaining objections to exemptions; calendar deadline for amended state exemptions	300.00	0.10	30.00	Billable
11/9/2016 306418	SNG Rec/Rev Receipt and review of deficient pleadings regarding amended schedule C	300.00	0.10	30.00	Billable

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total Billable
11/9/2016 306417	SNG Review Review of amended schedule c, review notes from hearing; portion of audio file from hearing; research 28 U.S.C. 1927, 26 U.S.C. 72, In re Blasingame; begin drafting objection to exemptions, notice, proposed order and brief in support (incomplete)	300.00	3.20	960.00	Billable
11/10/2016 306612	SNG Office Conf Office conference with Michael A. Stevenson regarding strategy regarding objections to state exemptions; 1927 sanctions, In re Blasingame	300.00	0.80	240.00	Billable
11/10/2016 307158	MAS Review Reviewed debtor's confirmation certificate	375.00	0.10	37.50	Billable 2X and NR
11/10/2016 307157	MAS Review Reviewed debtor's amended schedules and objections to claims; Conference with Sonya Goll to formulate strategy	375.00	1.00	375.00	Billable 2X
11/14/2016 306639	SNG Rec/Rev Receipt and review of email from Adam Weiner regarding adjournment of confirmation hearing; review and execute stipulation; email to Adam regarding same	300.00	0.20	60.00	Billable NR
11/14/2016 307476	MAS Review Reviewed the debtor's amended Chapter 13 plan	375.00	0.30	112.50	Billable 2X and NR
11/16/2016 306746	SNG E-mail E-mail to Adam Weiner regarding status of stipulation and order adjourning confirmation hearing	300.00	0.10	30.00	Billable NR
11/16/2016 306751	SNG E-mail E-mail from and to Adam Weiner regarding stipulation for adjournment; Receipt and review of filed stipulation	300.00	0.10	30.00	Billable NR
11/16/2016 306755	SNG Rec/Rev Receipt and review of order adjourning confirmation hearing; calendar same	300.00	0.10	30.00	Billable NR
11/18/2016 307489	MAS Review Reviewed objections to claims filed by the debtor and formulated a strategy going forward	375.00	0.50	187.50	Billable 2X and NR
11/21/2016 307136	SNG Other activity Continue drafting brief in support of objections to exemptions (incomplete)	300.00	3.80	1,140.00	Billable

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
11/22/2016	SNG 307322 Conference Conference with Michael A. Stevenson regarding suggested changes to objection to exemptions, brief in support; edit same, prepare same and exhibits for filing; forward to Rachel Schultz with objections to confirmation with instructions regarding all	300.00	0.50	150.00	Billable
11/22/2016	SNG 307317 Review Review and edit motion, brief, proposed order, notice; forward to Michael A. Stevenson for review and notes/suggestions	300.00	1.20	360.00	Billable
11/22/2016	MAS 307507 Review Reviewed and revised objection to the debtor's fifth claim of exemptions, brief in support, and motion for sanctions	375.00	0.80	300.00	Billable 2x
11/22/2016	SNG 307319 Review Review amended plan, unsecured claims, calculate class 9 claim amount; research prime interest rate and calculate interest to be paid to class 9 creditors; draft objections to amended plan	300.00	0.40	120.00	Billable NR
11/28/2016	SNG 307394 Rec/Rev Receipt and review of response to objection to exemptions and affirmative defenses; compare response with objections; conference with Michael A. Stevenson regarding same; strategy	300.00	0.50	150.00	Billable
11/29/2016	SNG 307747 Rec/Rev Receipt and review of Notice of Hearing on objection to exemptions; calendar same; e-mail to Kim Siebert and Marilyn Somers-Kantzer regarding same, affirmative defense, concurrence; e-mail from Marilyn regarding same	300.00	0.20	60.00	Billable
11/30/2016	SNG 307758 E-mail E-mail from and to Marilyn regarding concurrence to objection to exemption	300.00	0.10	30.00	Billable
11/30/2016	SNG 307763 Conference Conference with Michael A. Stevenson regarding 13 Trustee's pending concurrence to objection and strategy regarding same	300.00	0.30	90.00	Billable
12/1/2016	SNG 307915 Rec/Rev Receipt and review of Trustee's concurrence to objection to exemptions	300.00	0.10	30.00	Billable
12/2/2016	MAS 309445 Review Review of debtor's response to objection; formulate strategy for hearing	375.00	0.50	187.50	Billable 2x

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
12/2/2016 307893	SNG Conference Conference with Rachel Schultz and Michael A. Stevenson regarding strategy regarding transcript of hearing on federal objections and reply to response to objections to state exemptions; research regarding standing, laches, estoppel; listen to audio filed from prior hearing in relation to response to paragraph 6 of objection, prepare notes; begin drafting reply to response	300.00	4.10	1,230.00	Billable
12/5/2016 308298	SNG Conference Conference with Michael A. Stevenson regarding reply to response; review Michael A. Stevenson notes, edit reply and prepare for filing	300.00	0.30	90.00	Billable
12/5/2016 309447	MAS Review Reviewed and revised reply to objection and affirmative defenses to motion for sanctions	375.00	0.50	187.50	Billable 2X
12/5/2016 309456	MAS Review Review of debtor's reply to S&B's response; formulate strategy	375.00	1.00	375.00	Billable 2X
12/5/2016 308295	SNG Review Review notes, notes of audio file from 11/3 hearing, code and statute sections; continue drafting reply to response to objection to exemption; review and edit same; forward to Michael A. Stevenson for input	300.00	4.60	1,380.00	Billable
12/6/2016 308319	SNG E-mail E-mail from and to Kristen Shankleton regarding transcript	300.00	0.10	30.00	Billable
12/6/2016 308320	SNG Review Review transcript and prepare for filing	300.00	0.20	60.00	Billable
12/6/2016 308292	SNG Rec/Rev Receipt and review of e-mail from Amy Shankleton-Novess regarding transcript request; Conference with Michael A. Stevenson regarding same; Telephone call to Kristin Shankleton regarding same	300.00	0.10 0.10	30.00 30.00	No Charge
12/12/2016 308795	SNG Rec/Rev Receipt and review of brief in support of debtor's response with exhibits; research 26 USC 72, bankruptcy code/rules and local bankruptcy rules regarding late filing of same; Conference with Michael A. Stevenson regarding same, strategy; draft ex parte motion to strike; review and edit same	300.00	1.10	330.00	Billable

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
12/12/2016 309493	MAS Review Reviewed the reply to S&B's reply to debtor's response to Trustee's objection to debtor's claim of exemptions; formulate strategy	375.00	1.00	375.00	Billable 2X
12/13/2016 309508	MAS Review Reviewed response to ex parte motion to strike pleadings; formulate strategy	375.00	0.50	187.50	Billable 2X
12/13/2016 308814	SNG Rec/Rev Receipt and review of debtor's answer to ex parte motion to strike; e-mail to David Lewiston regarding request for withdrawal of answer as no ability to respond to ex parte motion; Conference with Michael A. Stevenson regarding same, strategy	300.00	0.60	180.00	Billable
12/14/2016 308828	SNG Review Review notes, objections, responses, briefs, motion to strike; prepare arguments for hearing	300.00	0.20	60.00	Billable
12/14/2016 308819	SNG Rec/Rev Receipt and review of debtor's brief in response to creditor's motion for sanctions; Conference with Michael A. Stevenson regarding same, strategy	300.00	0.30	90.00	Billable
12/14/2016 309513	MAS Analyze Analyze debtor's brief in response to creditor's motion for sanctions; formulate strategy	375.00	1.00	375.00	Billable 2X
12/15/2016 309166	SNG Telephone Call Telephone call with Michael A. Stevenson regarding arguments, hearing/opinion status, final reply brief	300.00	0.30	90.00	Billable
12/15/2016 309165	SNG Attendance Attend status conference; review notes prior to hearing; attend hearing (includes travel time sole case 1 hr)	300.00	4.80	1,440.00	Billable
12/16/2016 309169	SNG Rec/Rev Receipt and review of text order regarding bench opinion; calendar same; calendar deadline to file reply brief	300.00	0.10	30.00	Billable
12/16/2016 309175	SNG Rec/Rev Receipt and review of order regarding objection to exemptions and denying motion to strike	300.00	0.10	30.00	Billable
12/16/2016 309170	SNG Conference Conference with Michael A. Stevenson regarding hearing, brief strategy	300.00	0.30	90.00	Billable

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
12/28/2016 309607	SNG Conference Conference with Michael A. Stevenson regarding 1927 sanctions and status of research regarding final reply brief	300.00	0.30	90.00	Billable
12/28/2016 309614	SNG Research Begin research regarding 522b3C and b4A&B	300.00	2.40	720.00	Billable
1/10/2017 310370	SNG Other activity Listen to audio from 12/15 hearing regarding 522(b)(4)(B) exemption, review reply brief regarding objection to exemption; continue research regarding section 522(b)(4)'s applicability to 522(b)(3) and (d)(12); continue drafting reply brief	300.00	6.50	1,950.00	Billable
1/10/2017 310710	MAS Analyze Analyzed debtor's brief in support of their response to S&B's objection to the debtor's amended exemptions; formulate strategy	375.00	0.50	187.50	Billable 2X
1/11/2017 310588	SNG Research Continue research and drafting of brief; Conference with Michael A. Stevenson regarding withdrawal of 1927 sanctions; review and edit brief and prepare for filing	300.00	5.20	1,560.00	Billable
1/11/2017 310715	MAS Review Reviewed and revised brief in support of creditor's response to debtors' response to creditor's objection to the debtors' claim of exemptions	375.00	0.50	187.50	Billable 2X
1/24/2017 311455	SNG Rec/Rev Receipt and review of notice of adjourning bench opinion; calendar same	300.00	0.10	30.00	Billable
2/5/2017 312702	SNG E-mail E-mails to (5) and from (5) Marilyn Sommers-kantzer and Adam Wiener regarding canceled bench opinion, adjournment of confirmation; draft stipulation and order adjourning same	300.00	0.30	90.00	Billable NR
2/6/2017 312266	SNG Rec/Rev Receipt and review of confirmation hearing statement	300.00	0.10	30.00	Billable NR
2/7/2017 312325	SNG Review Review calendar; e-mails to (3) and from (3) Marilyn Somers-Kantzer regarding attendance at status conference, potential ruling and possible appeal	300.00	0.20	60.00	Billable
2/8/2017 312701	SNG Rec/Rev Receipt and review of docket entry regarding order canceling bench opinion; review attached order, order for different case; Telephone conference to Mary Vosniac left	300.00	0.20	60.00	Billable

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Activity	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
	message regarding same, inquiry regarding confirmation and timing of opinion				
2/8/2017 312703	SNG E-mail E-mails from (1) and to (2) Adam Wiener regarding stipulation adjourning; email to Marilyn Sommers-Kantzer regarding same	300.00	0.10	30.00	Billable NR
2/9/2017 312704	SNG E-mail E-mail from adn to Marilyn Sommers-Kantzer regarding adjourning confirmation; edit stipulation for signatures and prepare for filing	300.00	0.20	60.00	Billable NR
2/16/2017 312705	SNG Rec/Rev Receipt and review of opinion regarding objections to exemptions and request for sanctions; Receipt and review of order regarding same; conference with Michael A. Stevenson regarding strategy regarding objections to confirmation, instructions regarding motion for admin claim	300.00	0.80	240.00	Billable
2/17/2017 312706	SNG Review Review file, notes; begin drafting motion for admin claim, notice, proposed order, brief in support (incomplete) Phase/Task: Case Administration	300.00	3.30	990.00	Billable NR
2/20/2017 312707	SNG Prepare Continue drafting brief in support of admin claim; continue legal research regarding benefit to the estate; prepare exhibits to motion; edit motion, brief in support; prepare all for filing	300.00	5.50	1,650.00	Billable NR
TOTAL	Billable Fees Do Not Bill No Charge		103.40 2.80 0.20	 \$990.00 \$60.00	\$32,085.00

Date ID	Timekeeper Expense	Price Markup %	Quantity	Amount	Total
7/25/2016 299829	LDH Postage Postage expense Phase/Task: Expenses	1.57	2.000	3.14	Billable
7/25/2016 299828	LDH Copying Copies made Phase/Task: Expenses	0.25	30.000	7.50	Billable

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Expense	Price Markup %	Quantity	Amount	Total
8/8/2016	SNG 300209 Legal Research Lexis charges for legal research Phase/Task: Expenses	93.09	1.000	93.09	Billable
8/31/2016	SNG 302068 Legal Research Lexis charges for legal research Phase/Task: Expenses	3.52	1.000	3.52	Billable
9/9/2016	LDH 302472 Postage Postage expense Phase/Task: Expenses	1.57	1.000	1.57	Billable
9/9/2016	LDH 302471 Copying Copies made Phase/Task: Expenses	0.25	17.000	4.25	Billable
9/22/2016	SNG 306173 Parking Parking expense Phase/Task: Expenses	10.00	1.000	10.00	Billable
10/6/2016	SNG 306174 Parking Parking expense Phase/Task: Expenses	6.00	1.000	6.00	Billable
10/7/2016	SNG 304141 Legal Research Lexis charges for legal research Phase/Task: Expenses	4.36	1.000	4.36	Billable
11/3/2016	SNG 306179 Parking Parking expense Phase/Task: Expenses	6.00	1.000	6.00	Billable
11/22/2016	LDH 307784 Postage Postage expense Phase/Task: Expenses	3.25	1.000	3.25	Billable
11/22/2016	LDH 307783 Copying Copies made Phase/Task: Expenses	0.25	66.000	16.50	Billable

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

Date ID	Timekeeper Expense	Price Markup %	Quantity	Amount	Total
12/5/2016 308229	LDH Postage Postage expense Phase/Task: Expenses	0.47	1.000	0.47	Billable
12/5/2016 308228	LDH Copying Copies made Phase/Task: Expenses	0.25	4.000	1.00	Billable
12/6/2016 308238	LDH Postage Postage expense Phase/Task: Expenses	0.67	1.000	0.67	Billable
12/6/2016 308237	LDH Copying Copies made Phase/Task: Expenses	0.25	9.000	2.25	Billable
1/6/2017 309789	SNG Legal Research Lexis charges for legal research Phase/Task: Expenses	444.47	1.000	444.47	Billable
1/11/2017 310561	LDH Postage Postage expense Phase/Task: Expenses	0.47	1.000	0.47	Billable
1/11/2017 310560	LDH Copying Copies made Phase/Task: Expenses	0.25	5.000	1.25	Billable
TOTAL	Billable Costs				<u>\$609.76</u>

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$32,085.00	
Total of Fees (Time Charges)		\$32,085.00
Costs Bill Arrangement: Slips By billing value on each slip.		

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MAS.Sharkey, Steven & Sandra:Michael A. Stevenson, Chapter 7 Trustee (continued)

	<u>Amount</u>	<u>Total</u>
Total of billable expense slips	\$609.76	
Total of Costs (Expense Charges)		\$609.76
		<hr/>
Total new charges		\$32,694.76
		<hr/>
New Balance		
Current	\$32,694.76	
		<hr/>
Total New Balance		<u>\$32,694.76</u>